

that our farmers must have a stronger safety net.

In addition, disasters over the past 4 years have exhausted many life savings and left no collateral on which to finance anything. Those who say we ought to wait to pass a new farm bill ought to have to walk a mile in those farmers' shoes. They ought to have to be the ones on the farm who work from daylight to dark and from can to can't. They ought to have to be sitting at that kitchen table after supper when the kids are in bed and hear the discussion about having to give up a farm that has been in the family for generations. Then, when the family farm is put up on an auction block and it goes for pennies on the dollar, what do we say to them then? That is something we can't figure out over lunch at the Palm.

We are going to be talking this week about a stimulus package. We have proposals on stimuli coming out of our ears. It is *creme de la creme* that can be conceived only by those highly paid lobbyists, pushing and pulling, paying and pimping, and promising to get their clients the best breaks and the most generous incentives.

I learned a long time ago that when it comes to how legislation is written—especially here in Washington—it is kind of like that country music song by Freddie Hart about his girlfriend: "If fingerprints showed up on skin, I wonder whose I would find on you."

I am afraid both stimulus bills have a lot of questionable fingerprints on them, and we do not need the FBI to figure out whose they are. Their names, addresses, and their interests are in the top contributor list of both parties.

The legislation I am speaking on today also has fingerprints: Fingerprints from callused hands—the hands of the workers who feed us and clothe us, people who, like the family dog, we just take for granted.

Do I speak too harshly? I am sorry, but because I am not blind to what I see, I cannot be bland in what I say. Of course, we cannot continue to do things as we have always done, and we cannot continue to provide disaster assistance each and every year. But there has to be a transition, some "weaning time," as it is called down on the farm.

Mr. President, this farm bill sets a new policy, a sea change in conservation and peanuts. It addresses the critical needs facing America's farmers. It was written by Senators from both sides of the aisle. I hope that same bipartisan support will pass a new farm policy this year.

UNANIMOUS CONSENT AGREEMENT

Mr. DASCHLE. Mr. President, I have been discussing the schedule for the remainder of the day with the distin-

guished Republican leader. I want to propound a request. It is my understanding that there is an agreement with our colleagues, having consulted with the Republican leader.

I ask unanimous consent that at 2:30 today the Senate proceed to Calendar No. 223, H.R. 3090, the economic recovery/stimulus legislation for debate only until 5 p.m., with no amendments in order during this period; that this time be equally divided and controlled between the chairman and ranking member of the Finance Committee or their designees.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. DASCHLE. I yield the floor.

ECONOMIC RECOVERY AND ASSISTANCE FOR AMERICAN WORKERS ACT OF 2001

The PRESIDING OFFICER. The clerk will report the bill by title.

The assistant legislative clerk read as follows:

A bill (H.R. 3090) to provide tax incentives for economic recovery.

The Senate proceeded to consider the bill which had been reported from the Committee on Finance, with an amendment to strike all after the enacting clause and inserting in lieu thereof the following:

SECTION 1. SHORT TITLE; ETC.

(a) *SHORT TITLE.*—This Act may be cited as the "Economic Recovery and Assistance for American Workers Act of 2001".

(b) *REFERENCES TO INTERNAL REVENUE CODE OF 1986.*—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) *TABLE OF CONTENTS.*—

Sec. 1. Short title; etc.

TITLE I—SUPPLEMENTAL REBATE FOR INDIVIDUAL TAXPAYERS

Sec. 101. Supplemental rebate.

TITLE II—TEMPORARY BUSINESS RELIEF PROVISIONS

Sec. 201. Special depreciation allowance for certain property.

Sec. 202. Increase in section 179 expensing.

Sec. 203. Carryback of certain net operating losses allowed for 5 years.

TITLE III—TAX INCENTIVES AND RELIEF FOR VICTIMS OF TERRORISM, DISASTERS, AND DISTRESSED CONDITIONS

Subtitle A—Tax Incentives for New York City and Distressed Areas

Sec. 301. Expansion of work opportunity tax credit targeted categories to include certain employees in New York City.

Sec. 302. Tax-exempt private activity bonds for rebuilding portion of New York City damaged in the September 11, 2001, terrorist attack.

Sec. 303. Gain or loss from property damaged or destroyed in New York Recovery Zone.

Sec. 304. Reenactment of exceptions for qualified-mortgage-bond-financed loans to victims of Presidentially declared disasters.

Sec. 305. One-year expansion of authority for Indian tribes to issue tax-exempt private activity bonds.

Subtitle B—Victims of Terrorism Tax Relief

Sec. 310. Short title.

PART I—RELIEF PROVISIONS FOR VICTIMS OF APRIL 19, 1995, AND SEPTEMBER 11, 2001, TERRORIST ATTACKS

Sec. 311. Income and employment taxes of victims of terrorist attacks.

Sec. 312. Estate tax reduction.

Sec. 313. Payments by charitable organizations treated as exempt payments.

Sec. 314. Exclusion of certain cancellations of indebtedness.

PART II—GENERAL RELIEF FOR VICTIMS OF DISASTERS AND TERRORISTIC OR MILITARY ACTIONS

Sec. 321. Exclusion for disaster relief payments.

Sec. 322. Authority to postpone certain deadlines and required actions.

Sec. 323. Internal Revenue Service disaster response team.

Sec. 324. Application of certain provisions to terroristic or military actions.

Sec. 325. Clarification of due date for airline excise tax deposits.

Sec. 326. Coordination with Air Transportation Safety and System Stabilization Act.

PART III—DISCLOSURE OF TAX INFORMATION IN TERRORISM AND NATIONAL SECURITY INVESTIGATIONS

Sec. 331. Disclosure of tax information in terrorism and national security investigations.

TITLE IV—EXTENSIONS OF CERTAIN EXPIRING TAX PROVISIONS

Sec. 401. Allowance of nonrefundable personal credits against regular and minimum tax liability.

Sec. 402. Work opportunity credit.

Sec. 403. Welfare-to-work credit.

Sec. 404. Credit for electricity produced from renewable resources.

Sec. 405. Taxable income limit on percentage depletion for oil and natural gas produced from marginal properties.

Sec. 406. Qualified zone academy bonds.

Sec. 407. Subpart F exemption for active financing.

Sec. 408. Cover over of tax on distilled spirits.

Sec. 409. Delay in effective date of requirement for approved diesel or kerosene terminals.

Sec. 410. Deduction for clean-fuel vehicles and certain refueling property.

Sec. 411. Credit for qualified electric vehicles.

Sec. 412. Parity in the application of certain limits to mental health benefits.

Sec. 413. Combined employment tax reporting.

TITLE V—EXTENSION OF CERTAIN TRADE PROVISIONS EXPIRING IN 2001.

Sec. 501. Generalized System of Preferences.

Sec. 502. Andean Trade Preference Act.

Sec. 503. Reauthorization of trade adjustment assistance.

TITLE VI—HEALTH INSURANCE COVERAGE OPTIONS FOR RECENTLY UNEMPLOYED INDIVIDUALS AND THEIR FAMILIES

Sec. 601. Premium assistance for COBRA continuation coverage for individuals and their families.

Sec. 602. State option to provide temporary medicaid coverage for certain uninsured individuals.

Sec. 603. State option to provide temporary coverage under medicaid for the unsubsidized portion of COBRA continuation premiums.